

**REPORT  
ON THE  
RATE SETTING AUDIT**

**OAK RIDGE HEALTHCARE CENTER  
SACRAMENTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1518068907**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section—Sacramento  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Robert G. Kvick  
Audit Supervisor: Blanca Dacanay  
Auditor: Betty Clark**



State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

July 26, 2013

Jason Pollock, Administrator  
Oak Ridge Healthcare Center  
310 Oak Ridge Drive  
Roseville, CA 95661

OAK RIDGE HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1518068907  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$2,122 which resulted from Medi-Cal overpayments.

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq. If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility No.:

206312216

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,734,703	\$ 85.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 584,150	\$ 28.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 472,661	\$ 23.35
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 403,581	\$ 19.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,249	\$ 1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,965	\$ 0.79
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 61,335	\$ 3.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 212,341	\$ 10.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 479,781	\$ 23.70
11	Cost of Routine Service/Audited Total Costs	\$ 4,018,698	\$ 3,989,765	\$ 197.08
12	Total Patient Days (Adj )	20,244	20,244	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 198.51	\$ 197.08	
14	Overpayments (Adj 23)	\$	\$ 2,122	
15	Medi-Cal Days (Adj 22)	11,273	11,484	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility No.:

206312216

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
OAK RIDGE HEALTHCARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1518068907

**OSHPD Facility No.:**  
206312216

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,214	\$ 46,214		
160	Activities	24,265		\$ 24,265	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	248,507	0	0	248,507
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	209,655	0	0	209,655
083	Speech Pathology	37,131	0	0	37,131
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,664,224	46,214	24,265	1,734,703 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,229,996</b>	<b>\$ 46,214</b>	<b>\$ 24,265</b>	<b>\$ 2,229,996</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

**Provider Name:**  
OAK RIDGE HEALTHCARE CENTER

**Provider NPI:**  
1518068907

**OSHPD Facility Number:**  
206312216

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 53,862	\$ 53,862										
010	Housekeeping	125,476	132	\$ 125,608									
060	Laundry and Linen	37,639	1,092	2,553	\$ 41,285								
065	Dietary	272,490	5,103	11,930	0	\$ 289,523							
155	Social Services	N/A	469	1,097	0	0	\$ 1,567						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,880	6,732	0	0	0	0		\$ 9,611	\$ 9,611		
166	Medical Records	50,806	0	0	0	0	0	0		50,806		\$ 50,806	
170	Inservice Education - Nursing	62,865	0	0	0	0	0	0	\$ 62,865				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		259	605	0	0	0	0	0	864	60	318	\$ 1,242
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		162	380	0	0	0	0	0	542	615	3,252	4,410
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		824	1,927	0	0	0	0	0	2,752	543	2,871	6,166
083	Speech Pathology		0	0	0	0	0	0	0	0	91	481	573
085	Pharmacy		0	0	0	0	0	0	0	0	420	2,219	2,639
090	Laboratory		0	0	0	0	0	0	0	0	71	375	446
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	49	260	309
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care		42,082	98,379	41,285	289,523	1,567	0	62,865	535,701	7,707	40,742	584,150 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		858	2,005	0	0	0	0	0	2,862	54	287	3,203
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 603,138	\$ 53,862	\$ 125,608	\$ 41,285	\$ 289,523	\$ 1,567	\$ -	\$ 62,865	\$ 542,721	\$ 9,611	\$ 50,806	\$ 603,138

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

**Provider Name:**  
OAK RIDGE HEALTHCARE CENTER

**Provider NPI:**  
1518068907

**OSHPD Facility Number:**  
206312216

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 129,692	\$ 129,692										
010	Housekeeping	5,084	319	\$ 5,403									
060	Laundry and Linen	8,963	2,630	110	\$ 11,703								
065	Dietary	183,675	12,287	513	0	\$ 196,476							
155	Social Services	895	1,130	47	0	0	\$ 2,072						
160	Activities	9,115	0	0	0	0	0	\$ 9,115					
165	Administration	N/A	6,933	290	0	0	0	0		\$ 7,223	\$ 7,223		
166	Medical Records	5,716	0	0	0	0	0	0		5,716		\$ 5,716	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	20,857	623	26	0	0	0	0	0	21,506	45	36	\$ 21,587
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	391	16	0	0	0	0	0	408	462	366	1,236
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,985	83	0	0	0	0	0	2,068	408	323	2,799
083	Speech Pathology	0	0	0	0	0	0	0	0	0	68	54	123
085	Pharmacy	171,163	0	0	0	0	0	0	0	171,163	316	250	171,728
090	Laboratory	28,953	0	0	0	0	0	0	0	28,953	53	42	29,049
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,031	0	0	0	0	0	0	0	20,031	37	29	20,097
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care	137,360	101,328	4,232	11,703	196,476	2,072	9,115	0	462,285	5,792	4,584	472,661 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	9,888	2,065	86	0	0	0	0	0	12,039	41	32	12,112
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 731,392</b>	<b>\$ 129,692</b>	<b>\$ 5,403</b>	<b>\$ 11,703</b>	<b>\$ 196,476</b>	<b>\$ 2,072</b>	<b>\$ 9,115</b>	<b>\$ -</b>	<b>\$ 718,453</b>	<b>\$ 7,223</b>	<b>\$ 5,716</b>	<b>\$ 731,392</b>

\* (To Schedule 1)



## ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAK RIDGE HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1518068907

OSHPD Facility Number:  
206312216

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 424,715	94%							
	Property Tax (line 40)	26,571	6%	\$ 451,286						
005	Plant Operations and Maintenance			10,562	\$ 10,562					
010	Housekeeping			1,083	26	\$ 1,109				
060	Laundry and Linen			8,937	214	23	\$ 9,174			
065	Dietary			41,756	1,001	105	0	\$ 42,862		
155	Social Services			3,841	92	10	0	0	\$ 3,942	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			23,561	565	59	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			2,117	51	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,329	32	3	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,746	162	17	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			344,336	8,252	869	9,174	42,862	3,942	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			7,017	168	18	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 451,286	100%	\$ 451,286	\$ 10,562	\$ 1,109	\$ 9,174	\$ 42,862	\$ 3,942	\$ -

\*(To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 424,715	94%							
	Property Tax (line 40)	26,571	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,186	\$ 24,186				
166	Medical Records				0		\$ -			
170	Inserv. Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,173	151	0	\$ 2,325	\$ 2,188	\$ 137
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,365	1,548	0	2,913	2,741	172
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,925	1,367	0	8,291	7,803	488
083	Speech Pathology			0	0	229	0	229	216	13
085	Pharmacy			0	0	1,057	0	1,057	994	62
090	Laboratory			0	0	179	0	179	168	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	124	0	124	116	7
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	409,435	19,395	0	428,830	403,581	25,249 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,203	136	0	7,339	6,907	432
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 451,286	100%	\$ -	\$ 427,100	\$ 24,186	\$ -	\$ 451,286	\$ 424,715	\$ 26,571

\* (To Schedule 1)

## ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
OAK RIDGE HEALTHCARE CENTER

Provider NPI:  
1518068907

OSHPD Facility Number:  
206312216

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 16,687												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	581,606												
	Total Costs Allocable as Administration	598,293	62%											
167	DPH Licensing Fees	19,908	2%											
168	Professional Liability Insurance	76,485	8%											
169	Quality Assurance Fees	264,792	28%											
174	Caregiver Training	0	0%											
	Total	959,478	100%						\$ 959,478					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 864	\$ 21,506	\$ 2,173	\$ 24,543	6,010	\$ 3,748	\$ 125	\$ 479	\$ 1,659	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			248,507	542	408	1,365	250,822	61,419	38,299	1,274	4,896	16,950	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			209,655	2,752	2,068	6,925	221,399	54,215	33,806	1,125	4,322	14,962	0
083	Speech Pathology			37,131	0	0	0	37,131	9,092	5,670	189	725	2,509	0
085	Pharmacy			0	0	171,163	0	171,163	41,913	26,135	870	3,341	11,567	0
090	Laboratory			0	0	28,953	0	28,953	7,090	4,421	147	565	1,957	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,031	0	20,031	4,905	3,059	102	391	1,354	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,734,703	535,701	462,285	409,435	3,142,124	769,421	479,781	15,965	61,335	212,341	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,862	12,039	7,203	22,104	5,413	3,375	112	431	1,494	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 959,478		\$ 2,229,996	\$ 542,721	\$ 718,453	\$ 427,100	\$ 3,918,270	\$ 959,478					
	Total Administrative Costs							\$ 959,478		\$ 598,293	\$ 19,908	\$ 76,485	\$ 264,792	\$ -
	Unit Cost Multiplier							0.24487284						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 60,417	\$ 12,939	\$ 24,186	\$ 97,542						
	<b>TOTAL FACILITY COSTS</b>							\$ 4,975,290						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
OAK RIDGE HEALTHCARE CENTER

Provider NPI:  
1518068907

OSHPD Facility Number:  
206312216

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj 21 )	Hskpng (SQ FT) 10 (Adj 21 )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	429									
010	Housekeeping	44	44								
060	Laundry and Linen	363	363	363							
065	Dietary	1,696	1,696	1,696							
155	Social Services	156	156	156							
160	Activities										
165	Administration	957	957	957							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	86	86	86						24,543	24,543
077	Specialized Support Surfaces									0	0
080	Physical Therapy	54	54	54						250,822	250,822
081	Respiratory Therapy									0	0
082	Occupational Therapy	274	274	274						221,399	221,399
083	Speech Pathology									37,131	37,131
085	Pharmacy									171,163	171,163
090	Laboratory									28,953	28,953
095	Home Health Services									0	0
100	Other Ancillary Services									20,031	20,031
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,986	13,986	13,986	100,805	60,483	1,801,584	1,801,584	1,801,584	3,142,124	3,142,124
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	285	285	285						22,104	22,104
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	18,330	17,901	17,857	100,805	60,483	1,801,584	1,801,584	1,801,584	3,918,270	3,918,270
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 46,214 0.025651871	\$ 24,265 0.013468703			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 53,862 3.00888219	\$ 125,608 7.03412616	\$ 41,285 0.40954925	\$ 289,523 4.78684824	\$ 1,567 0.00086963	\$ - 0.00000000	\$ 62,865 0.03489429	\$ 9,611 0.00245291	\$ 50,806 0.01296644
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 129,692 7.24495838	\$ 5,403 0.30255800	\$ 11,703 0.11609294	\$ 196,476 3.24844316	\$ 2,072 0.00115033	\$ 9,115 0.00505944	\$ - 0.00000000	\$ 7,223 0.00184341	\$ 5,716 0.00145881
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 451,286 24.62007638	\$ 10,562 0.59002362	\$ 1,109 0.06211818	\$ 9,174 0.09100556	\$ 42,862 0.70865668	\$ 3,942 0.00218833	\$ - 0.00000000	\$ - 0.00000000	\$ 24,186 0.00617250	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 45,370	\$ 0	\$ 45,370	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,362	130	8,492	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	132,427	(2,735)	129,692	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 186,159	\$ (2,605)	\$ 183,554	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,349	\$ 0	\$ 92,349	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,863	264	33,127	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,084	0	5,084	(Sch 4)
010		Housekeeping - Total	6300	\$ 130,296	\$ 264	\$ 130,560	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 227,226	\$ 0	\$ 227,226	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	3,719	0	3,719	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,557	8,451	10,008	(Sch 5)
040		Property Taxes	7300	26,571	0	26,571	(Sch 5)
045		Property Insurance	7400	16,687	0	16,687	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	183,762	0	183,762	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 775,977	\$ 6,110	\$ 782,087	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,709	\$ 0	\$ 28,709	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,848	82	8,930	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,828	135	8,963	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 46,385	\$ 217	\$ 46,602	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 183,369	\$ 0	\$ 183,369	(Sch 3)
065	.20-.39	Fringe Benefits	6500	88,599	522	89,121	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	183,675	0	183,675	(Sch 4)
065		Dietary - Total	6500	\$ 455,643	\$ 522	\$ 456,165	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	20,857	0	20,857	(Sch 4)
075		Patient Supplies - Total	8100	\$ 20,857	\$ 0	\$ 20,857	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 183,103	\$ 0	\$ 183,103	(Sch 2)
080	.20-.39	Fringe Benefits	8200	50,362	524	50,886	(Sch 2)
080	.79	Agency Staff	8200	14,518	0	14,518	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 247,983	\$ 524	\$ 248,507	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 154,839	\$ 0	\$ 154,839	(Sch 2)
082	.20-.39	Fringe Benefits	8250	40,607	443	41,050	(Sch 2)
082	.79	Agency Staff	8250	13,766	0	13,766	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 209,212	\$ 443	\$ 209,655	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 30,699	\$ 0	\$ 30,699	(Sch 2)
083	.20-.39	Fringe Benefits	8280	6,344	88	6,432	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 37,043	\$ 88	\$ 37,131	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	171,163	0	171,163	(Sch 4)
085		Pharmacy - Total	8300	\$ 171,163	\$ 0	\$ 171,163	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	28,953	0	28,953	(Sch 4)
090		Laboratory - Total	8400	\$ 28,953	\$ 0	\$ 28,953	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,031	0	20,031	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,031	\$ 0	\$ 20,031	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 735,242	\$ 1,055	\$ 736,297	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,350,026	\$ 0	\$ 1,350,026	(Sch 2)
105	.20-.39	Fringe Benefits	6110	301,357	3,861	305,218	(Sch 2)
105	.49	Agency Staff	6110	16,724	(7,744)	8,980	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	129,616	7,744	137,360	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,797,723	\$ 3,861	\$ 1,801,584	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	9,888	0	9,888	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,888	\$ 0	\$ 9,888	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,807,611	\$ 3,861	\$ 1,811,472	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 34,688	\$ 0	\$ 34,688	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,427	99	11,526	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	895	0	895	(Sch 4)
155		Social Services - Total	6600	\$ 47,010	\$ 99	\$ 47,109	



## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 18,983	\$ 0	\$ 18,983	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,228	54	5,282	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,145	(1,030)	9,115	(Sch 4)
160		Activities - Total	6700	\$ 34,356	\$ (976)	\$ 33,380	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 253,332	\$ 0	\$ 253,332	(Sch 6)
165	.20-.39	Fringe Benefits	6900	42,485	319	42,804	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	279,733	5,737	285,470	(Sch 6)
165		Administration - Total	6900	\$ 575,550	\$ 6,056	\$ 581,606	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,986	\$ 0	\$ 38,986	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,708	112	11,820	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,716	0	5,716	(Sch 4)
166		Medical Records - Total	6900	\$ 56,410	\$ 112	\$ 56,522	
167		CDPH Licensing Fees	6900	\$ 19,908	\$ 0	\$ 19,908	(Sch 6)
168		Professional Liability Insurance	6900	\$ 124,524	\$ (48,039)	\$ 76,485	(Sch 6)
169		Quality Assurance Fees	6900	\$ 264,792	\$ 0	\$ 264,792	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,367	\$ 0	\$ 49,367	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,357	141	13,498	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 62,724	\$ 141	\$ 62,865	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,185,274	\$ (42,607)	\$ 1,142,667	
200		<b>Total</b>		\$ 5,006,132	\$ (30,842)	\$ 4,975,290	

210 0.24 Total Facility Group Health Insurance \* 6900 \$ 144925.96

\* For informational purposes only, this amount is included in various cost centers above.

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	130								130
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	(2,735)								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	264								264
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	8,451	8,451							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	82								82
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	135		173						
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	522								522
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	524								524
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	443								443
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	88								88
083	3	Speech Pathology - Agency Staff	0								

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	3,861								3,861
105	3	Skilled Nursing Care - Agency Staff	(7,744)			(7,744)					
105	4	Skilled Nursing Care - Other - Nonlabor	7,744			7,744					
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	99								99
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	54								54
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	(1,030)				50				
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	319		(173)						578
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	5,737	(8,451)			(50)	11,153	19,153	17,733	
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	112								112
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(48,039)					(11,153)	(19,153)	(17,733)	
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	141								141
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								





**Provider Name:**

Provider NPI:

OSHPD Facility Number:

Fiscal Period:

OAK RIDGE HEALTHCARE CENTER

1518068907

206312216

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

[illegible]





Provider Name:  
OAK RIDGE HEALTHCARE CENTER

Provider NPI:  
1518068907

OSHPD Facility Number:  
206312216

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(2,767)	(2,238)	(909)	(750)	(1,863)	(845)	(599)	(295)	(1,014)

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages								
005	2	Plant Operations and Maintenance - Fringe Benefits								
005	3	Plant Operations and Maintenance - Agency Staff								
005	4	Plant Operations and Maintenance - Other - Nonlabor								
010	1	Housekeeping - Salaries and Wages								
010	2	Housekeeping - Fringe Benefits								
010	3	Housekeeping - Agency Staff								
010	4	Housekeeping - Other - Nonlabor								
015	4	Depreciation: Buildings and Improvements								
020	4	Depreciation: Leasehold Improvements								
025	4	Depreciation: Equipment								
030	4	Depreciation and Amortization - Other								
035	4	Leases and Rentals								
040	4	Property Taxes								
045	4	Property Insurance								
050	4	Interest - Property, Plant, and Equipment								
055	4	Interest - Other								
060	1	Laundry and Linen - Salaries and Wages								
060	2	Laundry and Linen - Fringe Benefits								
060	3	Laundry and Linen - Agency Staff								
060	4	Laundry and Linen - Other - Nonlabor								
065	1	Dietary - Salaries and Wages								
065	2	Dietary - Fringe Benefits								
065	3	Dietary - Agency Staff								
065	4	Dietary - Other - Nonlabor								
070	4	Provision for Bad Debts								
075	1	Patient Supplies - Salaries and Wages								
075	2	Patient Supplies - Fringe Benefits								
075	3	Patient Supplies - Agency Staff								
075	4	Patient Supplies - Other - Nonlabor								
077	1	Specialized Support Surfaces - Salaries and Wages								
077	2	Specialized Support Surfaces - Fringe Benefits								
077	3	Specialized Support Surfaces - Agency Staff								
077	4	Specialized Support Surfaces - Other - Nonlabor								
080	1	Physical Therapy - Salaries and Wages								
080	2	Physical Therapy - Fringe Benefits								
080	3	Physical Therapy - Agency Staff								
080	4	Physical Therapy - Other - Nonlabor								
081	1	Respiratory Therapy - Salaries and Wages								
081	2	Respiratory Therapy - Fringe Benefits								
081	3	Respiratory Therapy - Agency Staff								
081	4	Respiratory Therapy - Other - Nonlabor								
082	1	Occupational Therapy - Salaries and Wages								
082	2	Occupational Therapy - Fringe Benefits								
082	3	Occupational Therapy - Agency Staff								
082	4	Occupational Therapy - Other - Nonlabor								
083	1	Speech Pathology - Salaries and Wages								
083	2	Speech Pathology - Fringe Benefits								
083	3	Speech Pathology - Agency Staff								

Provider Name:  
OAK RIDGE HEALTHCARE CENTER

Provider NPI:  
1518068907

OSHPD Facility Number:  
206312216

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor								
085	1	Pharmacy - Salaries and Wages								
085	2	Pharmacy - Fringe Benefits								
085	3	Pharmacy - Agency Staff								
085	4	Pharmacy - Other - Nonlabor								
090	1	Laboratory - Salaries and Wages								
090	2	Laboratory - Fringe Benefits								
090	3	Laboratory - Agency Staff								
090	4	Laboratory - Other - Nonlabor								
095	1	Home Health Services - Salaries and Wages								
095	2	Home Health Services - Fringe Benefits								
095	3	Home Health Services - Agency Staff								
095	4	Home Health Services - Other - Nonlabor								
100	1	Other Ancillary Services - Salaries and Wages								
100	2	Other Ancillary Services - Fringe Benefits								
100	3	Other Ancillary Services - Agency Staff								
100	4	Other Ancillary Services - Other - Nonlabor								
101	1	Subacute Care Ancillary Services - Salaries and Wages								
101	2	Subacute Care Ancillary Services - Fringe Benefits								
101	3	Subacute Care Ancillary Services - Agency Staff								
101	4	Subacute Care Ancillary Services - Other - Nonlabor								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits								
102	3	Subacute Pediatric Ancillary Services - Agency Staff								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor								
105	1	Skilled Nursing Care - Salaries and Wages								
105	2	Skilled Nursing Care - Fringe Benefits								
105	3	Skilled Nursing Care - Agency Staff								
105	4	Skilled Nursing Care - Other - Nonlabor								
110	1	Intermediate Care - Salaries and Wages								
110	2	Intermediate Care - Fringe Benefits								
110	3	Intermediate Care - Agency Staff								
110	4	Intermediate Care - Other - Nonlabor								
115	1	Mentally Disordered Care - Salaries and Wages								
115	2	Mentally Disordered Care - Fringe Benefits								
115	3	Mentally Disordered Care - Agency Staff								
115	4	Mentally Disordered Care - Other - Nonlabor								
120	1	Developmentally Disabled Care - Salaries and Wages								
120	2	Developmentally Disabled Care - Fringe Benefits								
120	3	Developmentally Disabled Care - Agency Staff								
120	4	Developmentally Disabled Care - Other - Nonlabor								
125	1	Subacute Care - Salaries and Wages								
125	2	Subacute Care - Fringe Benefits								
125	3	Subacute Care - Agency Staff								
125	4	Subacute Care - Other - Nonlabor								
126	1	Subacute Care - Pediatric - Salaries and Wages								
126	2	Subacute Care - Pediatric - Fringe Benefits								
126	3	Subacute Care - Pediatric - Agency Staff								
126	4	Subacute Care - Pediatric - Other - Nonlabor								

Provider Name:

OAK RIDGE HEALTHCARE CENTER

Provider NPI:

1518068907

OSHPD Facility Number:

206312216

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages								
128	2	Transitional Inpatient Care - Fringe Benefits								
128	3	Transitional Inpatient Care - Agency Staff								
128	4	Transitional Inpatient Care - Other - Nonlabor								
130	1	Hospice Inpatient Care - Salaries and Wages								
130	2	Hospice Inpatient Care - Fringe Benefits								
130	3	Hospice Inpatient Care - Agency Staff								
130	4	Hospice Inpatient Care - Other - Nonlabor								
135	1	Other Routine Services - Salaries and Wages								
135	2	Other Routine Services - Fringe Benefits								
135	3	Other Routine Services - Agency Staff								
135	4	Other Routine Services - Other - Nonlabor								
139	1	Residential Care - Salaries and Wages								
139	2	Residential Care - Fringe Benefits								
139	3	Residential Care - Agency Staff								
139	4	Residential Care - Other - Nonlabor								
140	1	Beauty and Barber - Salaries and Wages								
140	2	Beauty and Barber - Fringe Benefits								
140	3	Beauty and Barber - Agency Staff								
140	4	Beauty and Barber - Other - Nonlabor								
145	1	Other Nonreimbursable - Salaries and Wages								
145	2	Other Nonreimbursable - Fringe Benefits								
145	3	Other Nonreimbursable - Agency Staff								
145	4	Other Nonreimbursable - Other - Nonlabor								
155	1	Social Services - Salaries and Wages								
155	2	Social Services - Fringe Benefits								
155	3	Social Services - Agency Staff								
155	4	Social Services - Other - Nonlabor								
160	1	Activities - Salaries and Wages								
160	2	Activities - Fringe Benefits								
160	3	Activities - Agency Staff								
160	4	Activities - Other - Nonlabor								
165	1	Administration - Salaries and Wages								
165	2	Administration - Fringe Benefits								
165	3	Administration - Agency Staff								
165	4	Administration - Other - Nonlabor	(24,453)	(2,007)						
166	1	Medical Records - Salaries and Wages								
166	2	Medical Records - Fringe Benefits								
166	3	Medical Records - Agency Staff								
166	4	Medical Records - Other - Nonlabor								
167	4	CDPH Licensing Fees								
168	4	Professional Liability Insurance								
169	4	Quality Assurance Fees								
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								

## Provider Name:

OAK RIDGE HEALTHCARE CENTER

## Provider NPI:

1518068907

## OSHPD Facility Number:

206312216

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(24,453)	(2,007)	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAK RIDGE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1518068907		23
Report References										
Cost Report				Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
Explanation of Audit Adjustments										
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$144,926	\$144,926	

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Provider Name							Fiscal Period	Provider NPI		Adjustments
OAK RIDGE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1518068907		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,557	\$8,451	\$10,008
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify copier lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	279,733	(8,451)	271,282 *
3	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$8,828	\$173	\$9,001 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To reclassify Laundry and Linen expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	42,485	(173)	42,312 *
4	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$16,724	(\$7,744)	\$8,980
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify pharmacy consultant, travel, and training expenses for proper allocation of costs. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)	129,616	7,744	137,360
5	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	\$10,145	\$50	\$10,195 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify activities expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 W & I Code Section 14126.023	* 271,282	(50)	271,232 *
*Balance carried forward from prior/to subsequent adjustments										
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Report References											
Adj. No.	Cost Report			Audit Report							
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Explanation of Audit Adjustments							As Reported	Increase (Decrease)	As Adjusted		
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$271,232	\$11,153	\$282,385 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify D & O insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8		124,524	(11,153)	113,371 *
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$282,385	\$19,153	\$301,538 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify general and excess liability Insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	*	113,371	(19,153)	94,218 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$301,538	\$17,733	\$319,271 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability policy fees and taxes expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	*	94,218	(17,733)	76,485

\*Balance carried forward from prior/to subsequent adjustments

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Report References										
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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
Explanation of Audit Adjustments							As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED COSTS										
9	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$8,362	\$130	\$8,492
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	32,863	264	33,127
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,848	82	8,930
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	88,599	522	89,121
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	50,362	524	50,886
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	40,607	443	41,050
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	6,344	88	6,432
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	301,357	3,861	305,218
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,427	99	11,526
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	5,228	54	5,282
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 42,312	578	42,890 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	11,708	112	11,820
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	13,357	141	13,498
To adjust the reported workers' compensation premiums to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2162, 2300, and 2304										
10	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$132,427	(\$497)	\$131,930 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 9,001	(38)	8,963
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	* 10,195	(1080)	9,115
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 42,890	(86)	42,804
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 319,271	(1,066)	318,205 *
To eliminate petty cash expenses associated with dining out, gifts, travel, flowers for staff and other activities not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2136, and 2136.2										
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$131,930	(\$2,238)	\$129,692
To adjust utility expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306										
*Balance carried forward from prior/to subsequent adjustments										
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OAK RIDGE HEALTHCARE CENTER							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1518068907		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$318,205	
12							To eliminate advertising costs not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(\$909)
13							To eliminate advertising, marketing and referral expenses not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(750)
14							To eliminate Allscripts advertising, marketing and referral expenses not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(1,863)
15							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3			(845)
16							To eliminate advertising, marketing and referral expenses not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(599)
17							To eliminate advertising costs not related to patient care. 42 CFR 413.9(b)(2), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2113.2, 2113.3, and 2136.2			(295)
18							To eliminate patient pay phone related expenses not related to patient care. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(1,014) (\$6,275)
										\$311,930 *
*Balance carried forward from prior/to subsequent adjustments										
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No.	Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$311,930	
19							To eliminate Legal expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$24,453)	
20							To adjust reported home office cost to agree with the Centurion Healthcare Center Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304		(2,007) (\$26,460)	\$285,470
*Balance carried forward from prior/to subsequent adjustments										
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<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
21	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	429	(429)	0
	10.7	010	3	7	010	N/A	Housekeeping	44	(44)	0
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	18,330	(429)	17,901
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	18,330	(473)	17,857
							To adjust reported square feet statistics for compliance with AB1629 requirements.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

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							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
22	4.1	5	2	1	15	N/A	Medi-Cal Days	11,273	211	11,484
							To adjust reported Medi-Cal Nursing Facility days based on the following			
							Fiscal Intermediary Payment Data:			
							Service Period: January 01, 2011 through December 31, 2011			
							Payment Period: January 01, 2011 through May 01, 2013			
							Report Date: May 21, 2013			
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139			
							CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			
							CCR, Title 22, Section 51541			

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
Explanation of Audit Adjustments										
<u>ADJUSTMENT TO OTHER MATTERS</u>										
23	Not Reported			1	14	N/A	Medi-Cal Overpayments	\$0	\$2,122	\$2,122
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed.			
							42 CFR 413.5 and 413.20			
							CMS Pub. 15-1, Sections 2300 and 2409			
							CCR, Title 22, Sections 50786 and 51458.1			

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